

SENIOR AUDITOR AND CONTROLLER MANAGER

(Unclassified Management)

DEFINITION:

Under administrative direction, to manage and coordinate the work of a large and diverse accounting division or program; to formulate and implement procedures for accounting systems to ensure compliance with laws, ordinances, regulations, generally accepted accounting practices and adopted budgets; and to perform related work as required.

DISTINGUISHING CHARACTERISTICS:

This is an unclassified management class allocated only to the Department of the Auditor and Controller. Incumbents report to the Auditor and Controller/Chief Financial Officer, Assistant Auditor and Controller, or Accounting and Fiscal Control Director and have significant responsibility for formulating policy and operational procedures and managing the operation of large accounting programs such as Payroll, Revenue and Budget, General Accounting, Accounts Payable and Receivable or for monitoring and controlling expenditures within the special programs, special districts, or within all county departments participating in the programs listed above. Incumbents interpret legal mandates and monitor and control expenditures of all county departments, special district and affiliate governmental entities.

EXAMPLES OF DUTIES:

Incumbents have responsibility for a major countywide accounting program and may transfer through a variety of assignments.

General Accounting:

- Manages and directs the county's cash flow program to ensure cash flow needs are met at lowest costs.
- Oversees and controls budget expenditures.
- Develops position papers on new pronouncements issued by AICPA, GASB and state controller.
- Prepares the official statements relative to the county's credit ratings.
- Confers with executive management, financial experts and lenders to procure loans, establish the county's audit rating and solve budget and operational problems.
- Supervises and directs the preparation of the County Annual Financial Statement and other official financial reports.
- Directs the establishment, modification and maintenance of cost and control systems.
- Determines the legality, authority and propriety of payments, disbursements and contracts.

Payroll and Travel:

- Administers the county payroll and acts as the Payroll and Travel Accounting Manager.
- Interprets and controls the county's salary and benefits program to ensure compliance with applicable ordinances, statutes and contracts.
- Manages the Travel Program and reimbursement of other expenses incurred by officials and employees in the conduct of county business.

Accounts Payable and Administrative:

- Administers the county accounts payable system and is head of the accounts payable division.
- Interprets and controls the vendor payment processing program to ensure compliance with applicable ordinances, statutes, and contracts.
- Determines the legality, authority and propriety of payments and disbursements on all county claims, purchase orders, contracts, and petty cash.
- Certifies fund availability on all proposed county contracts.
- Manages and directs all reimbursement of claims for various expenses incurred by officials and employees in the conduct of county business.
- Formulates disbursement policies followed by all county departments and other governmental agencies in which the county disburses funds.
- Represents the Auditor on committees and responds to all labor relations and benefits contract proposals and questions.
- Directs and coordinates the fiscal analytical operations of the department's five bureaus and appraises bureau directors on forecasted and general revenues, fund balance analysis, various economic indicator analysis, and financial and budgetary developments.
- Directs and coordinates the functions of budgeting, fiscal control, accounting, purchasing, personnel, grant preparation and analysis, contract administration, capital improvements and data processing.
- Supervises subordinate administrative service supervisors of operational programs and/or bureaus and administrative support activities in the organization served.
- Prepares or supervises the preparation of the department's budget, reviews and analyzes budgets of various programs and reviews and decides on expenditure requests and budget variances.
- Explains justifies departmental budget items to the Board of Supervisors.

Budget Accounting:

- Directs and oversees the preparation and adoption of the county line item Proposed and Final Budget and budgets of local agencies under the jurisdiction of the Board of Supervisors.
- Interprets, directs and assures compliance with statutory provisions in the Government Code concerning countywide budgets.
- Oversees and directs budgeting operations in all county departments and countywide fund balance analysis.
- Imposes Auditor's encumbrance on appropriations to reflect estimated revenue and cost applied shortfalls.
- Evaluates and approves requests for appropriation transfers.
- Prepares estimates of forecasted and general revenues, analysis of various economic indicators and related financial, political and legislative developments.
- Formulates and recommends policies and cost strategies.
- Reviews and evaluates all fees generated within the county to ensure cost recovery.

Grants and Issues:

- Administers Grant Accounting Program to ensure all grants, throughout the county, follow generally accepted accounting principles.
- Oversees and prepares comprehensive accounting and financial periodic reporting on all grants and issues.
- Recommends policy and establishes procedures for county departments with grants and issues.
- Authorizes payments from program funds.
- Advises executive staff on funds status, compliance with requirements and pending legislative or other changes which may impact the program.

Property Tax Services:

- Manages the county's secured and unsecured property tax system including tabulation and reporting of assessments.
- Oversees the accounting system which allocates tax revenues to agencies and departments.
- Formulates and implements policy resulting in property tax changes.
- Reviews and analyzes legislation and prepares reports, recommendations and procedures anticipating changes
- Distributes state subventions, apportions taxes and maintains taxes receivable control accounts.
- Oversees community redevelopment reporting and tax increment accounting.
- Controls property tax impound trust fund.
- Compiles and reports assessed valuations to taxing agencies.

Special Districts:

- Manages accounting programs for special districts, affiliated agencies and school districts.
- Supervises all accounting and financial periodic reporting and ensures generally accepted accounting principles are followed.
- Prepares comprehensive financial reports for executive staff of affiliate agencies.
- Recommends policy and establishes procedures for all accounting and financial reporting in affiliate agencies.

MINIMUM QUALIFICATIONS:**Thorough Knowledge of:**

- County accounting systems and controls applicable to them.
- Cost accounting procedures and systems.
- Professional accounting standards recognized by the American Institute of Certified Public Accountants.
- Policy/procedure formulation and implementation.
- Fiscal analysis and management.
- Personnel management.
- Program and line item budgeting.
- General Management System in principle and in practice

General Knowledge of:

- Management information/EDP and accounting systems.
- Techniques used in statistical sampling and flow-charting.
- Procedures and reports required for compliance with federal and state regulations.
- General laws and regulations governing fiscal and operational accounting operations.
- Budget preparation, monitoring and analysis techniques.

Skills and Ability to:

- Formulate, organize and direct varied and complex accounting programs.
- Interpret and apply legal and administrative accounting/auditing rules to varied accounting systems.
- Prepare comprehensive, clear and concise financial, statistical and technical reports.
- Analyze data, operations, audit findings, memos and legislation to adopt effective course of action.
- Communicate effectively orally and in writing.
- Formulate policy and provide direction to professional and administrative staff.

- Prepare reports, narratives, correspondence and presentations for executive management, public officials, investigative bodies, and financial experts.

EDUCATION/EXPERIENCE:

Education, training, and/or experience which demonstrates possession of the knowledge and skills stated above. An example of qualifying education and experience combination is: a bachelor's degree from an accredited college or university with a major in accounting, business administration, finance, public administration, or a closely related field; AND, seven (7) years of professional accounting experience equivalent to the level of a Senior Auditor or Senior Accountant in the County of San Diego. This experience must have included the administration of a large diverse accounting, auditing, or administrative division, and/or the supervision of a large professional accounting staff, and/or the responsibility for planning, organizing, and directing a complex fiscal program and complex automated accounting system.

Note: A CPA Certificate will be considered as meeting the education requirements. Additional years of professional experience as described above may substitute for the education requirement on a year-for-year basis; OR, a master's degree, in an area listed above, from an accredited college or university may substitute for up to one year of the experience requirement.

SPECIAL NOTES, LICENSES, OR REQUIREMENTS:

License:

A valid California Class C driver's license is required at time of appointment or the ability to arrange transportation for field travel. Employees in this class may be required to use their personal vehicle.